

HOUSE BILL 3551
By McCord

AN ACT to amend Tennessee Code Annotated, Section 7-33-310, relative to improvement assessments.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-33-310(a), is amended by deleting the second sentence of the subsection and substituting instead the following sentence:

Properties not assessed for taxation, such as public property or property exempt from taxation, except church-owned property located in cities as defined in §67-6-103(a)(3)(B)(i), shall be specially assessed by the municipal assessor, by the county assessor if the municipality uses county property assessments, or by a special assessor appointed by the governing body for this purpose, for which compensation may be paid from the "(name of improvement) special fund" or from the general fund of the municipality.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.